

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:

Case No. 05-44481RDD

DELPHI CORPORATION, ET AL.,

Chapter 11 (Jointly Administered)

Debtor(s).

Hon. Robert D. Drain

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PROOF OF SERVICE

The undersigned certifies that on January 14, 2008, a copy of Supplemental Response Of The State Of Michigan, Department Of Treasury To Debtor's Statement Of Disputed Issues With Respect To Proof Of Claim Numbers 2420, 2422, 4536, 5761, 5762, 6354, 9272, 16633, and 16724 was served upon the following parties either electronically or by depositing said copies in the U.S. Mail, postage prepaid:

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Dated: January 14, 2008